

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

)	
In re:)	Chapter 11
)	
Zohar III, Corp., <i>et al.</i> , ¹)	Case No. 18-10512 (KBO)
)	
Debtors.)	Jointly Administered
)	
)	
Lynn Tilton, <i>et al.</i> ,)	Case No. 19-1874 (MN)
)	
Appellants,)	
)	
v.)	
)	
Zohar III, Corp., <i>et al.</i> ,)	
)	
Appellees.)	

**DEBTORS-APPELLEES’ CORPORATE DISCLOSURE STATEMENT PURSUANT
TO RULE 8012 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

Pursuant to Rule 8012 of the Federal Rules of Bankruptcy Procedure, Zohar III, Corp. and its affiliated debtors and debtors in possession (collectively, “Debtors” or “Appellees”) hereby state as follows:

1. Lynn Tilton indirectly owns and controls at least ninety-nine percent (99%) of the ownership interests in non-debtors Octaluna III, LLC (“Octaluna III”), Octaluna II, LLC (“Octaluna II”), and Octaluna, LLC (“Octaluna” and, together with Octaluna III and Octaluna II, the “Octaluna Entities”).²

¹ The Debtors, and, where applicable, the last four digits of their taxpayer identification number are as follows: Zohar III, Corp. (9612), Zohar II 2005-1, Corp. (4059), Zohar CDO 2003-1, Corp. (3724), Zohar III, Limited (9261), Zohar II 2005-1, Limited (8297), and Zohar CDO 2003-1, Limited (5119). The Debtors’ address is 3 Times Square, c/o FTI Consulting, Inc., New York, NY 10036.

² On information and belief, the address of the Octaluna Entities is One Liberty Plaza, 35th Floor, New York, NY 10006.

2. Octaluna III holds 100% of the preference shares of Debtor Zohar III, Limited (“Zohar III”). Zohar III is the sole shareholder of Debtor Zohar III, Corp.
3. Octaluna II holds 100% of the preference shares of Debtor Zohar II 2005-1, Limited (“Zohar II”). Zohar II is the sole shareholder of Debtor Zohar II 2005-1, Corp.
4. Octaluna holds 100% of the preference shares of Debtor Zohar CDO 2003-1, Limited (“Zohar I”). Zohar I is the sole shareholder of Debtor Zohar CDO 2003-1, Corp.

Dated: October 30, 2019
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Michael R. Nestor

James L. Patton, Jr. (No. 2202)

Robert S. Brady (No. 2847)

Michael R. Nestor (No. 3526)

Joseph M. Barry (No. 4221)

Ryan M. Bartley (No. 4985)

Rodney Square

1000 North King Street

Wilmington, Delaware 19801

Telephone: (302) 571-6600

Facsimile: (302) 571-1253

Counsel to the Debtors-Appellees